

PRESIDENT: Senator Reutzel.

SENATOR REUTZEL: Question.

PRESIDENT: There are no further lights. Senator DeCamp, would you close debate please. Oh, Senator Mills. Wait. I have to call for the previous question. Are there five seconds? There are. The question is shall debate now cease. Record your vote. Have you voted? Have you all voted? Record.

CLERK: 24 ayes, 8 nays to cease debate.

PRESIDENT: Motion fails. Senator Mills.

SENATOR MILLS: I just gave my information to Senator DeCamp. Senator DeCamp, could I have my letter back. This is important. Senator Murphy brought it to me. I was late getting in here. I'm not really up here just saying that you should or shouldn't do anything. I want to bring some things to your attention. A letter that Senator Murphy gave to me, he said "I have a problem reading it". I know he wouldn't have a problem understanding it. But it does say.... It's addressed to Senator Murphy from the Farnar Bocker Company out of Sioux City, Iowa. I want you to note this. In the State of Iowa, this person writes to Senator Murphy and says "which is twice our size has a ten percent tobacco tax which only raises \$750,000 or less". This information is from Joe Booth, Tax Director, State of Iowa. We have been informed Nebraska would raise \$2 million. I believe that was some of the discussion earlier by Senator Barnett. The State of Utah, a state about the same size as ours, we're a little bit larger, has a 25 percent tobacco tax on the manufacturers cost and 15 percent on wholesale, would only raise \$300,000. So what we're saying to you is that those figures that have been quoted to you may be plenty high, and the cost of administration really may eat up what that tax will bring. I wanted to bring that to your attention so that you'll be aware that that cost that will be borne by the State of Nebraska for collection and administration of this particular tax will perhaps even come close to what is being collected.

PRESIDENT: Senator Bereuter.

SENATOR BEREUTER: Mr. President, I call for the previous question.

PRESIDENT: Senator DeCamp, close your argument please.

SENATOR DeCAMP: Like I said I didn't want to take up a lot of time. Wally, so we both understand each other on the Attorney General's opinion, I'm not saying he's right or wrong. I'm going to accept the fact and say he's right. But I'm saying he limited himself, half a dozen times in that opinion, to one area and deliberately avoided going into the other area. I am saying his opinion makes it clear that this is the imposition of a new tax. It's a tax not in existence, as you've stated and we all know. It's a new tax. It's never been introduced on the floor. That is why I'm saying that would make this unconstitutional. Some judge would throw it out and destroy the whole bill over that issue. You and I know it's a very simple matter to correct it. All you have to do is introduce a bill, or